



GOVERNMENT OF SAINT LUCIA
MINISTRY OF FINANCE
CUSTOMS & EXCISE DEPARTMENT

NOTICE
NO. 9 of 2024

CHRISTMAS BARREL TRADE CONCESSION 2024/2025

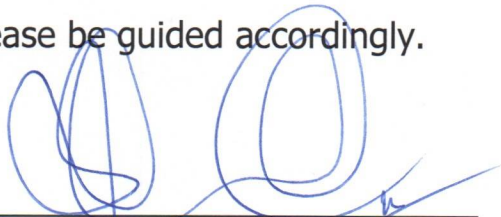
Please be informed that **Cabinet Conclusion No. 880 of 2024** dated October 8, 2024 approved the granting of concessions on barrels imported at Christmas, in accordance with the following terms and conditions:

1. 100% waiver of Import Duty on personal items, food, clothing, toys and other household consumables contained in barrels imported during the period **November 01, 2024 to February 28, 2025**. Electronic items are explicitly excluded;
2. The number of barrels that would qualify for the concessions would be limited to two (2) per household;
3. An upper limit of EC \$3,000.00 per barrel on the value of items qualifying for the concessions;
4. The items identified in one (1) above must be for personal use only and not for commercial use; and
5. The usual penalties, fines, etc. would be applied if the goods are used for commercial purposes.

Cabinet further approved the transmission of the appropriate legal instruments to Parliament to declare barrels imported during the period November 01, 2024 to February 28, 2025 exempt from the Health and Citizen Security Levy (HSL) and Value Added Tax (VAT).

Kindly note that items that qualify for this concession will attract Customs Service Charge at the rate of 6%.

Please be guided accordingly.

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right.

Sherman T. G. Emmanuel (Mr.)
Comptroller of Customs